

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Roger Shields
DOCKET NO.: 05-02239.001-F-1
PARCEL NO.: 11-35-300-001-000

The parties of record before the Property Tax Appeal Board are Roger Shields, the appellant; and the Monroe County Board of Review.

The subject property consists of a one-story single family dwelling of brick construction that contains 2,278 square feet of living area. Features of the home include a full basement, a fireplace and a two-car attached garage. The dwelling was constructed in 1995. The improvements are located on a thirty acre tract in Red Bud, Monroe County.

The appellant appeared before the Property Tax Appeal Board contending inequity in the assessment as the basis of the appeal. In support of this argument the appellant submitted a copy of the 2005 notice of assessment change sent by the Chief County Assessment Officer to the appellant disclosing the subject's assessment increased from \$56,550 to \$60,662 or approximately 7.25%. He indicated there was no explanation given for the change in assessment. The appellant indicated that he was told that all property in Monroe County had similar increases. However, the appellant identified properties that had assessments that decreased. The appellant contends that while the assessment of his property increased the assessments of properties owned by members of the Monroe County Board of Review and their families either decreased or increased by approximately 1% from 2004 to 2005. In support of this argument the appellant submitted assessment information on five comparables purportedly owned by Glenn Grosse, Eleanor Garcia, Ardelle Grosse and David Garcia. Three of the comparables had assessment decreases from .06% to 2.92% and two comparables had assessment increases of .15% and 1.14%. Based on this evidence the appellant requested the assessment of the subject be reduced to \$53,182.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

F/LAND: \$	182
LAND: \$	7,750
IMPR.: \$	52,730
TOTAL: \$	60,662

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$60,662 was disclosed. Appearing on behalf of the board of review was board member Eleanor Garcia. The board of review submitted an assessment analysis of the comparables utilized by the appellant. The analysis was prepared by board of review chairman Glenn Grosse, who was not able to be present at the hearing. Ms. Garcia indicated that she could not add anything by way of explanation to the written statement and did not know the reason the subject's assessment increased from 2004 to 2005. In his written submission Mr. Grosse acknowledged that board of review members Glenn Grosse and Eleanor Garcia owned three of the five comparables submitted by the appellant. He further indicated that Ardelle Grosse and David Garcia, owners of the two remaining comparables submitted by the appellant, have no connection with the board of review. To counter the appellant's argument Mr. Grosse also submitted assessment information on four commercial properties and the residential property owned by Mr. Grosse. The four commercial properties had assessment reductions from 2004 to 2005 ranging from .05% to .096%. The residential property owned by Mr. Grosse had an assessment increase from 2004 to 2005 of 7.306%. Mr. Grosse was of the opinion that this evidence demonstrated that properties owned by members of the board of review had not received any favorable treatment. The board of review argued the appellant had not submitted any evidence or information to support an assessment reduction and requested confirmation of the assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The appellant contends assessment inequity based on the fact that the assessment of his property increased from 2004 to 2005 by approximately 7.25%, a greater percentage than that of the comparables he submitted. Three of the appellant's comparables had assessments that decreased from .06% to 2.92% and two had assessment increases of .15% and 1.14%. The board of review also

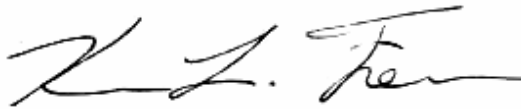
submitted assessments on five comparables to demonstrate the subject was not being inequitably assessed. Four of the comparables were described as commercial properties that had assessment reductions from 2004 to 2005 ranging from .05% to .096% while the one residential property had an assessment increase of 7.306%. The Board finds the only clearly identified comparable residential property in the record had an assessment increase from 2004 to 2005 similar to that of the subject property. This property was owned by the chairman of the board of review. The Board finds this evidence demonstrates the subject was not being inequitably assessed. The Board further finds that the lack of descriptive data with respect to the comparables submitted by the parties, such as style, size, age and features of the improvements, detracts from the Board's ability to perform any meaningful analysis to determine whether or not the subject is being disproportionately assessed.

For these reasons the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not warranted based on assessment inequity.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.